ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

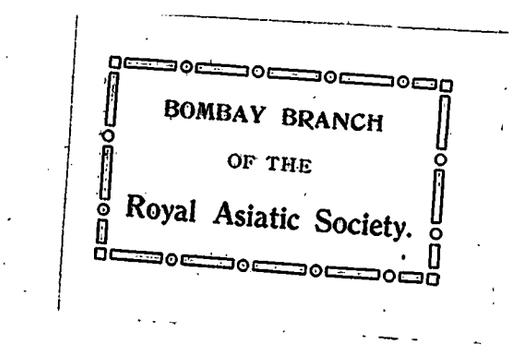
BOMBAY PRESIDENCY

(INCLUDING SIND AND ADEN)

FOR THE YEAR

1930—31

CALCUTTA
GOVERNMENT OF INDIA PRESS
1931



Digitized with financial assistance from the
Government of Maharashtra
on 11 July, 2017

RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency (excluding Non-Residents' Refund Circle) in the year ending 31st March 1931.

Serial No.	Classification.	Assessment for 1930-31.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	19,17,916
	(b) „ „ local authorities	2,78,977
	(c) „ „ companies, other public bodies and associations	27,34,559
	(d) „ „ private employers	6,47,684
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	31,40,848
	(b) „ debentures or other securities of a local authority or a company	14,72,921
3	Income derived from property	30,52,375
4	„ „ „ business	(A) 1,57,20,847
5	Professional earnings	9,12,237
6	Income derived from other sources	16,92,748
7	TOTAL OF ITEMS 1 TO 6	3,15,70,412
8	(a) Amount to be deducted on account of section 15	3,18,011
	(b) Amount to be deducted on account of section 17	1,40,825
9	Resultant demand	3,11,11,576
10	*Arrears	8,63,608‡
11	Penalties—	
	(a) penal assessments under section 25 (2)	..
	(b) „ „ „ „ 28	18,555
	(c) „ recoveries „ „ 46 (1)	20,530
	(d) other penalties and fines	1,359
12	Miscellaneous—	
	(a) composition under section 53 (2)	22,194
	(b) other items	19,778
13	TOTAL OF ITEMS 9 TO 12	3,20,57,600
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	(B)7,42,713
	(b) „ dividends of companies, under section 48	10,29,828
	(c) to partners of firms, under section 48	2,15,506
	(d) under section 49	(C)3,18,493
	(e) under arrangement with the Indian States	28,361
	(f) other refunds†	4,86,570
15	TOTAL REFUNDS	28,21,471
16	Net demand (item 13 *minus* item 15)	2,92,36,129
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	14,47,437
18	*Add*—Excess collections and advance payments	37,201
18-A	*Add* unpaid refunds for the year under review	85,956
18-B	*Deduct* paid refunds out of unpaid refunds for 1929-30	82,227
19	Net collections	2,78,29,622

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.	Rs.
‡ The amount of arrears shown in the 1929-30 Return		14,59,035
Add—Amount involved in a Privy Council Appeal not included in the last Return		11,069
Correct figure of arrears at the end of 1929-30		14,70,104
Deduct—		
Amounts written-off	44,013	
Amounts remitted	5,62,483	
		6,06,496
Amount of arrears for the previous year shown in item 10 of this Return		8,63,608

(A) Includes demand of Rs. 76,493 from the B. B. & C. I. Rly. Co.

(B) Includes refund of Rs. 43,229 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax.

(C) Includes refund of Rs. 34,718 paid to the B., B. & C. I. Rly. Co.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency (excluding Non-Residents' Refund Circle) in the year ending 31st March 1931.

Serial No.	Classification.	Assessment for 1930-31.
1	2	3
		Rs.
1	Demand for the year	83,48,167
2	*Arrears	4,17,082‡
3	Miscellaneous including penalties	4,277
4	TOTAL OF ITEMS 1 TO 3	87,69,526
5	Refunds †	76,866
6	Net demand (item 4 *minus* item 5)	86,92,660
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	7,26,071
8	*Add*—Excess collections and advance payments	1,04,184
8-A	*Add*—Unpaid refunds for the year under review	2,430
8-B	*Deduct*—Paid refunds for the previous year	1,284
9	Net collections	80,71,919

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

‡Arrears shown in item No. 7 of the last year's return 11,50,468
Add—Amount involved in a Privy Council Appeal case not taken into account last year . . . 68,711

Correct figure of arrears at the end of 1929-30 12,19,179

Less—

	Rs.	Rs.
Amount written-off	352	
Amount remitted	8,01,745	
		8,02,097
Arrears now shown against item No. 2		4,17,082

RETURN No. III.

Refunds and adjustments under sections 48 and 49 of the Income-tax Act, 1922 granted in the year ending 31st March 1931, in the Bombay Presidency (excluding Non-Residents' Refund Circle).

A. UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies	Rs. A. P.		Rs.		Rs.		Rs.		Rs.	
1	Below 2,000 .	*Nil*	0 1 7	9	440	..	..	90	27,407	99	27,847	
2	Below 2,000 .	*Nil*	0 1 6	3,266	5,88,300 (*a*)	6,147	4,83,099	57	10,818	9,470	10,82,217	(*a*) Includes refund of Rs. 43,229 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.
3	2,000 to 4,999.	5	0 1 2	..	..	..	..	84	15,515	84	15,515	
4	2,000 to 4,999	5	0 1 1	996	39,940	2,558	1,46,440	87	20,129	3,641	2,06,508	
5	5,000 to 9,999	6	0 1 1	..	..	..	..	34	9,136	34	9,136	
6	5,000 to 9,999	6	0 1 0	722	47,191	1,676	1,70,949	65	23,470	2,463	2,41,609	
7	10,000 to 14,999	9	0 0 10	..	..	..	..	28	12,433	28	12,433	
8	10,000 to 19,999	9	0 0 9	430	39,825	980	1,58,865	39	20,597	1,449	2,19,289	
9	15,000 to 19,999	10	0 0 9	..	..	..	..	59	23,308	59	23,308	
10	20,000 to 29,999	12	0 0 6	142	19,061	333	51,395	34	11,978	509	82,434	
11	20,000 to 29,999	13	0 0 6	..	..	..	..	40	21,866	40	21,866	
12	30,000 to 39,999	15	0 0 8	62	7,956	149	19,080	9	3,603	220	30,639	
13	30,000 to 39,999	16	0 0 8	..	..	..	..	33	15,246	33	15,246	
	Total .	..	..	5,627	7,42,713	11,843	10,29,828	659	2,15,506	18,129	19,88,047	

B. UNDER SECTION 49.

	Rs
Refunds to Companies	3,18,450
„ „ other assessees	43
„ under arrangement with Indian States	28,361
Total .	3,46,854

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency (including Non-Residents' Refund Circle) in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN No.

Classification of grades of income-tax collected in the Bombay Presidency (excluding ... of which the Provincial Government

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax or extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	1,86,36,535	4,86,024	4,080	..	..	..	..	..	..
II	2,500 „ 2,999 .	1,07,72,454	2,80,939	2,296	..	..	..	..	..	..
III	3,000 „ 3,499 .	86,45,211	2,25,801	1,400	..	..	..	..	..	..
IV	3,500 „ 4,999 .	2,04,43,229	5,32,792	3,452	..	..	..	..	..	..
V	5,000 „ 7,499 .	1,89,51,775	5,93,074	10,736	..	..	..	..	..	..
VI	7,500 „ 9,999 .	1,24,74,281	3,94,732	4,184	..	..	..	..	..	..
VII	10,000 „ 12,499 .	1,04,03,848	4,86,662	16,096	..	..	..	..	..	..
VIII	12,500 „ 14,999 .	73,48,173	3,43,444	9,179	..	..	..	..	..	..
IX	15,000 „ 19,999 .	92,41,455	4,78,795	5,932	..	..	..	..	..	..
X	20,000 „ 24,999 .	58,29,373	3,94,312	15,790	..	..	..	..	..	..
XI	25,000 „ 29,999 .	38,51,783	2,64,352	14,519	..	..	..	..	..	..
XII	30,000 „ 39,999 .	32,88,132	2,82,619	24,488	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	19,94,763	1,96,377	19,488	..	..	..	..	..	..
XIV	50,000 and over .	18,28,232	1,80,771	52,722	..	..	..	..	..	..
XV	Unclassified income—									
	(a) taxed at source at the maximum rate,	35,955	3,558	..	3,98,41,827*	25,54,239	56,71,732*	5,86,364	1,49,07,309	14,72,386
	(b) covered by anticipatory certificates,	..	..	..					4,19,751	36,283
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	33,509	7,707	..	..	..	..	..	..	..
	TOTAL .	13,38,78,708	51,51,959	1,84,362	3,98,41,827	25,54,239	56,71,732	5,86,364	1,53,27,060	15,08,669

* Approximate figures.

NOTES.

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4, and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

IV.

N. R. Refund Circle) in the year ending 31st March 1931, on income in respect as a share under Devolution Rule 15.

both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of							
Companies.		Registered firms.		Income of Hindu undivided families.		All other income not included in columns 3 to 17.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	36,35,607	95,204	1,10,88,256	2,92,295
..	..	..	..	26,07,546	67,954	83,76,499	2,18,105
..	..	..	..	25,78,750	67,127	86,88,398	2,26,206
..	..	..	..	57,29,182	1,48,012	2,23,94,546	5,56,193
..	..	..	..	71,11,199	2,21,667	2,50,06,186	7,81,847
..	..	..	..	42,05,096	1,31,474	1,84,52,592	5,75,331
..	..	..	..	33,02,603	1,53,929	1,28,04,585	6,00,141
..	..	..	..	18,99,817	88,721	91,31,594	4,28,736
..	..	..	..	25,72,838	1,32,107	1,53,50,276	7,99,650
..	..	..	..	15,57,311	1,03,172	1,03,70,669	6,99,164
..	..	..	.....	12,61,302	84,879	79,31,311	5,32,415
..	..	..	..	20,41,460	1,63,711	99,43,742	8,25,225
..	..	..	..	15,66,468	1,50,389	74,55,935	7,26,594
..	..	..	..	81,70,789	7,90,086	2,82,77,212	27,33,173
7,06,73,018	(A) 69,77,964	1,27,66,925	12,62,820	..	..	..	..
7,06,73,018	69,77,964	1,27,66,925	12,62,820	4,82,39,968	23,98,432	19,52,71,801	99,95,075

Interest on tax-free securities 2,45,32,144

A. Excludes Rs. 76,493 collected from the B., B. & C. I. Railway Company.

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency (excluding Non-Residents' Refund Circle) in the year ending 31st March 1931, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27 or 30 or 32 or 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	REMARKS.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	Income. (d)	Tax (d)	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).		
1	2	20	21	22	23	24	25	26	27	28	29
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	3,33,60,398	8,77,603	7,14,854	19,062	35,885	1,619	3,26,45,544	8,21,037	17,891	
II	2,500 „ 2,999 .	2,17,56,499	5,69,294	2,03,718	5,302	..	192	2,15,52,781	5,63,800	8,594	
III	3,000 „ 3,499 . .	1,99,12,359	5,20,534	2,19,626	5,749	..	300	1,96,92,733	5,14,485	6,756	
IV	3,500 „ 4,999 .	4,85,66,957	12,40,449	3,56,059	9,275	..	1,537	4,82,10,898	12,29,637	12,199	
V	5,000 „ 7,499 .	5,10,69,160	16,07,324	4,10,473	13,256	12,526	1,031	5,06,58,687	15,79,611	9,660	
VI	7,500 „ 9,999 .	3,51,31,969	11,05,721	4,92,743	15,533	..	4,504	3,46,39,226	10,85,684	4,566	
VII	10,000 „ 12,499 .	2,65,11,036	12,56,828	4,38,304	22,425	38,567	1,336	2,60,72,732	11,94,500	3,014	
VIII	12,500 „ 14,999 .	1,83,79,584	8,70,080	2,63,039	13,109	..	1,331	1,81,16,545	8,55,640	1,606	
IX	15,000 „ 19,999 .	2,71,64,569	14,16,484	3,44,461	17,269	3,484	3,819	2,68,20,108	13,91,912	1,902	
X	20,000 „ 24,999 .	1,77,57,353	12,12,438	2,84,154	19,156	15,277	1,218	1,74,73,199	11,76,787	970	
XI	25,000 „ 29,999 .	1,30,44,396	8,96,165	4,02,654	26,139	..	2,847	1,26,41,742	8,67,179	575	
XII	30,000 „ 39,999 .	1,53,73,334	12,96,043	3,66,094	29,420	11,918	872	1,50,07,240	12,53,833	625	
XIII	40,000 „ 49,999 .	1,10,17,166	10,92,848	1,80,126	18,819	12,241	..	1,08,37,040	10,61,788	390	
XIV	50,000 and over .	3,82,76,233	37,56,752	16,05,461	1,51,850	..	287	3,66,70,772	36,04,615	675	
XV	Unclassified income— (a) taxed at source at the maximum rate, (b) covered by anticipatory certificates.	14,43,16,517	1,28,93,614	1,28,63,794	(B) 12,37,941	..	483	13,14,52,723	1,16,55,190	(C) 1,285	
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	33,509	7,707	..	..	..	..	33,509	7,707	20	
	TOTAL .	52,16,71,039	3,06,19,884	1,91,45,560	16,04,305	1,29,898	22,276	50,25,25,479	2,88,63,405	70,728	

	Rs.	Rs.
TOTAL (COLUMN 27) .		2,88,63,405
Add excess collections and miscellaneous		79,134
Add penalties (actual collections)		38,003
Add unpaid refunds for the year under review		85,956
TOTAL . .		2,90,66,498
Deduct refunds and rebates at 3, 6, 9, 10, 12, 13 and 14 pies on account of incomes shown in columns 6 to 15	8,77,988	
„ amounts paid as money order commission for sending refunds	898	
„ refunds for 1929-30 paid in 1930-31	82,227	
„ „ „ High Court, reference fees	5,407	
„ „ and rebates under section 49 and as per arrangements with Native States, etc. . . .(D)	3,12,136	
		12,78,651
NET TOTAL .		2,77,87,847

(*c*) Refunds at 18 and 19 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

(*B*) Includes refund of Rs. 43,229 granted to the Local Government on account of the Bombay Development Loan.

(*C*) Excludes the number of assessees suffering tax at source on the interest on Government Securities alone as the Public Debt Office is unable to supply the same.

(*D*) Excludes Rs. 34,718 refunded to the B., B. & C. I. Railway Company.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency (excluding Non-Residents' Refund Circle) in the year ending 31st March 1931.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from unregistered Firms.			Collection from Hindu Undivided Families.			Total collection.			Refunds.	Net collection.
		Number of assessees	*Income.	Amount of tax.	Number of asssessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000 .	341	2,45,36,988	4,32,449	82	62,17,417	1,14,869	48	33,70,629	64,946	32	30,40,236	25,386	503	3,71,65,270	6,37,650	20,082	6,17,568
II	1,00,001 ,, 1,50,000 .	69	97,68,520	3,46,044	39	51,59,525	1,97,876	14	17,56,432	85,212	18	25,97,564	62,683	140	1,92,82,041	6,91,815	4,861	6,86,954
III	1,50,001 ,, 2,00,000 .	23	41,41,813	2,64,098	31	54,06,023	2,44,127	1	3,10,000	11,820	7	12,28,662	68,584	62	1,10,86,498	5,88,629	4,008	5,84,621
IV	2,00,001 ,, 2,50,000 .	16	35,81,985	2,57,510	26	60,00,005	2,84,666	..	..	..	10	25,84,762	95,505	52	1,21,66,752	6,37,681	1,957	6,35,724
V	2,50,001 ,, 3,00,000 .	7	18,86,288	1,74,356	12	35,91,084	1,83,818	..	..	..	3	8,45,456	63,349	22	63,22,828	4,21,523	35,454	3,86,069
VI	3,00,001 ,, 3,50,000 .	2	6,17,258	68,970	5	15,80,534	83,158	..	..	..	1	3,31,626	37,942	8	25,29,418	1,90,070	7,077	1,82,993
VII	3,50,001 ,, 4,00,000 .	2	7,72,242	1,01,630	6	26,33,027	1,18,538	..	..	..	1	3,76,935	26,747	9	37,82,204	2,46,915	1,795	2,45,120
VIII	4,00,001 ,, 4,50,000 .	..	..	..	5	21,37,930	1,17,995	1	4,14,451	15,631	1	12,79,292	88,817	7	38,31,673	2,22,443	..	2,22,443
IX	4,50,001 ,, 5,00,000 .	2	9,49,515	1,15,786	4	18,85,408	1,05,338	..	..	..	..	..	..	6	28,34,923	2,21,124	..	2,21,124
X	5,00,001 ,, 5,50,000 .	..	..	..	3	21,13,916	1,22,746	..	..	..	..	5,12,179	20,645	3	26,26,095	1,43,391	..	1,43,391
XI	5,50,001 and more .	6	43,27,226	9,35,115	31	5,12,40,180	31,02,823	..	..	..	..	..	..	37	5,55.67,406	40,37,938	1,632	40,36,306
	TOTAL .	468	5,05,81,835	26,95,958	244	8,79,65,049	46,75,954	64	58,51,512	1,77,609	73	1,27,96,712	4,89,656	849	15,71,95,108	80,39,179	76,866	79,62,313

*Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Excess collections and miscellaneous	1,07,638
Add—Penalties (actual collections)	822
TOTAL	80,70,778
Add—Unpaid refunds for 1930-31 Rs 2,430	
Deduct—Paid refunds for 1929-30 1,284	1,146
NET COLLECTIONS	80,71,919

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency (excluding Non-Residents' Refund Circle) in the year ending 31st March 1931.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	11	4,03,785	10	1,32,016	21	5,35,801
2	Buildings and land	2	24,642	..	..	2	24,642
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	52	5,46,943	..	..	52	5,46,943
5	Cotton pressing, ginning and cleaning	5	19,367	3	22,414	8	41,781
6	Engineering	3	35,813	..	..	3	35,813
7	Flour mills	4	18,837	..	..	4	18,837
8	Insurance—Fire, Marine and Life	21	5,88,712	..	..	21	5,88,712
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	3	54,788	3	1,402	6	56,190
17	Steam navigation—Ocean	1	2,188	..	..	1	2,188
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	15	2,79,072	..	..	15	2,79,072
21	Tanneries and leather work	..	..	1	9,837	1	9,837
22	Tramways	2	3,34,445	..	..	2	3,34,445
23	Woollen mills	..	..	..	..	..	..
24	Others	125	23,07,362	588	31,97,556	713	55,04,918
	Total	244	46,75,954	605	33,63,225	849	80,39,179

Analysis of the different sources of income included under item "24-Others" as shown in Return No. VI.

Serial No.	Source of Income.	Companies.		Other sources.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Agents and brokers	13	2,01,975	172	13,70,355	185	15,72,330
2	Accountants and Auditors	..	..	4	8,657	4	8,657
3	Dealers in Building Materials	1	3,62,254	..	..	1	3,62,254
4	Contractors	2	17,430	7	36,097	9	53,527
5	Dealers in Piecegoods	..	..	14	19,082	14	19,082
6	Clubs	1	14,285	..	..	1	14,285
7	Cinemas	..	..	4	8,647	4	8,647
8	Chemists and Druggists	4	12,254	1	1,692	5	13,946
9	Coal	1	3,968	..	..	1	3,968
10	Colour manufacturers	4	37,678	1	21	5	37,699
11	Cement manufacturers	4	1,28,514	..	..	4	1,28,514
12	Commission	..	..	4	7,516	4	7,516
13	Cotton merchants (wholesale)	4	70,821	12	1,46,517	16	2,17,338
14	Dealers in precious metals stones and jewellers	2	10,186	3	2,966	5	13,152
15	Dividends	4	48,545	38	3,52,151	42	4,00,696
16	Dealers in motor cars	8	3,86,524	..	..	8	3,86,524
17	Engineers and Architects	2	3,712	1	3,608	3	7,320
18	Electric Companies	2	28,288	..	..	2	28,288
19	Flour mill	..	..	2	962	2	962
20	Gas Companies	1	23,165	..	..	1	23,165
21	Hotels	2	10,914	1	826	3	11,740
22	Grain Sellers	..	..	1	148	1	148
23	Hydraulic works	1	96,550	..	..	1	96,550
24	Ice manufacturers	1	12,405	..	..	1	12,405
25	Importers and Exporters	4	10,953	1	2,069	5	13,022
26	Investments	13	3,34,446	41	2,23,987	54	5,58,433
27	Legal Practitioners	..	..	48	1,63,711	48	1,63,711
28	Liquor sellers	2	18,380	2	2,796	4	21,176
29	Medical Practitioners	..	..	2	5,322	2	5,322
30	Match manufacturers	4	90,676	3	5,772	7	[96,448
31	Money lenders	..	..	29	89,824	29	89,824
32	Metal merchants	..	..	2	4,331	2	4,331
33	Oil mills	2	1,06,778	1	400	3	1,07,178
34	Property owners	4	59,019	74	2,50,505	78	3,09,524
35	Photographers	1	3,694	..	..	1	3,694
36	Perfumers	..	..	1	517	1	517
37	Paper merchant	1	6,131	..	..	1	6,131
38	Silk reeling, weaving and embroidery works	1	6,230	..	..	1	6,230
39	Dealers in salt	..	..	7	14,241	7	14,241
40	Salary and commission	..	..	38	96,950	38	96,950
41	Ship chandlers	..	..	4	382	2	382
42	Stevedores and dubashes	..	..	4	12,748	4	12,748
43	Sewing machines	1	73,147	..	..	1	73,147
44	Skin and Hide dealers	..	..	1	723	1	723
45	Timber merchants	..	..	4	5,415	4	5,415
46	Telegraphs	1	64,404	..	..	1	64,404
47	Tailors and outfitters	..	..	1	1,135	1	1,135
48	Tobacconists	..	..	1	646	1	646
49	Umbrella merchants	..	..	1	2,064	1	2,064
50	Watch makers	..	..	2	13,756	2	13,756
51	Yarn dealers	..	..	1	7,215	1	7,215
52	Others	34	1,24,036	57	3,33,802	91	4,57,838
	Total	125	23,67,362	588	31,97,556	713	55,64,918

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Engineers and Architects.
2. Legal Practitioners.
3. Medical Practitioners.
4. Books and Stationery Sellers.
5. Liquor Sellers.
6. Property Owners.
7. Chemists and Druggists.
8. Restaurant Keepers.
9. Accountants and Auditors.
10. Grain Sellers.
11. Silk reeling, weaving and embroidery work.
12. Jewellers.
13. Contractors.
14. Cinemas.
15. Mill Stores Suppliers.
16. Agents and Brokers.
17. Cloth Dealers.
18. Money-lenders.
19. Timber Merchants.
20. Cotton Business.
21. Flour Mills.
22. Glass Works.
23. Hardware dealers.
24. Aerated Water Factories.
25. Ice Factories.
26. Brass Factories.
27. Embroidery Business.
28. Oilseeds business.
29. Ghee Merchants.
30. Dubashes.
31. Electric Suppliers.
32. Shipping.
33. Motor Cars.
34. Provision Dealers.
35. Arms and Ammunition.
36. Salt Traders and Manufacturers.
37. Tobacco Dealers.
38. Grass Dealers.
39. Charcoal Dealers.
40. Dry fish merchants.
41. Brick Manufacturers.
42. 'Bidi' Manufacturers.
43. Printing.
44. Thread Merchants.
45. Bardan Merchants.
46. Paddy and Rice Dealers.
47. Rice Mills.
48. Bhang, Ganja and Opium Sellers.
49. Dealers in betel nuts, pepper and cardamom.

RETURN No. VII. (Income-tax)

Bombay Presidency (excluding N. R. Refund Circle, Bombay). 1930-31

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City	39,442	38,330	1,909	1,865	978	1	2	1	838	837	357	(a) 5	(b) 2	3,189	9,52,267	..	53	2,831	708	..	..	2	37,933	3,866	..
Ahmedabad	4,681	4,582	421	430	263	..	..	..	57	54	22	(c) 1	..	..	1,09,885	..	24	107	7	..	..	4	62	206	..
Kaira	853	794	219	224	179	..	..	..	13	15	5	..	..	..	12,702	..	3	36	3	..	..	..	..	..	..
Broach	633	559	111	111	80	..	..	..	14	15	6	..	..	..	8,398	..	2	11	2	..	..	..	225	..	..
Panch Mahals	637	551	133	80	43	..	..	..	20	21	11	..	..	..	3,419	..	3	31	19	..	..	..	302	..	..
Surat	2,142	1,965	471	422	332	..	..	..	49	52	26	(c) 2	..	..	22,615	..	8	13	..	..	..	..	55	..	..
Ahmednagar	916	842	190	183	129	..	..	..	14	12	6	..	..	..	8,783	..	3	47	5	..	..	..	43	..	..
East Khandesh	1,652	1,574	272	275	185	..	..	..	21	19	8	..	..	..	19,079	..	13	37	1	..	..	1	486	..	..
West Khandesh	964	909	167	163	92	..	..	..	30	30	26	..	..	..	27,681	..	5	40	1	..	..	2	..	125	..
Nasik	1,489	1,564	282	265	215	..	..	..	15	14	5	..	..	..	18,638	..	7	55	2	..	..	..	1,266	129	..
Poona	3,438	3,004	510	515	373	..	1	1	70	78	31	..	..	..	33,384	..	7	106	74	..	..	4	2,386	27	..
Satara	749	787	148	140	89	..	..	..	11	11	5	..	..	..	5,603	..	10	40	7	..	..	..	55	..	..
Sholapur	1,157	1,147	167	174	116	..	..	..	10	12	7	..	..	..	19,406	..	8	79	20	..	..	..	267	..	..
Belgaum	903	830	83	83	32	..	..	..	5	6	2	(c) 1	..	15	1,640	..	2	29	12	..	..	..	110	..	..
Bijapur	766	771	98	92	47	1	1	..	7	6	3	..	..	75	1,850	..	9	40	5	..	..	..	..	139	..
Dharwar	1,294	1,125	178	208	83	..	..	..	9	8	4	..	..	708	7,074	..	1	84	14	..	..	..	133	78	..
Kanara A. G. and B. G.	376	327	69	69	32	..	..	..	15	15	2	..	..	..	2,401	..	2	31	15	..	..	..	..	..	..
Kolaba	655	695	70	69	38	..	..	..	14	13	7	..	..	..	5,667	..	2	27	3	..	..	..	..	..	..
Ratnagiri	500	502	59	75	29	..	..	..	1	1	..	..	..	..	1,626	..	4	16	..	..	..	..	..	..	..
Thana	756	727	172	169	101	1	1	..	21	20	7	..	..	..	6,585	..	..	20	7	..	..	..	213	..	..
B. S. District	373	392	39	38	20	..	..	..	4	5	2	..	..	..	1,578	..	..	33	7	..	..	..	296	..	..
Karachi City	3,477	3,786	322	311	132	1	1	1	66	70	30	(c) 1	..	725	21,074	..	..	17	30	..	..	..	..	..	..
Karachi District	237	254	64	49	14	4	1	1	8	10	3	..	..	..	1,718	..	..	16	2	..	..	..	..	..	..
Hyderabad	1,086	1,143	133	116	60	..	..	..	14	15	7	..	..	..	2,526	..	..	13	1	..	..	..	114	..	..
Sukkur	672	705	65	66	38	3	3	2	13	14	3	..	..	239	7,111	..	..	..	4	..	..	..	..	..	..
Shikarpur	891	779	114	107	39	1	..	..	25	25	7	(c) 2	..	1,085	15,685	..	..	11	2	..	..	..	55	..	..
Larkana	579	540	93	99	32	..	..	..	15	12	6	..	..	..	4,083	..	2	12	1	..	..	..	..	..	..
Nawabshah	397	368	32	37	15	..	..	..	..	..	..	..	..	155	940	..	..	6	9	..	..	..	12	..	..
Thar and Parkar	532	514	57	35	9	..	..	..	8	8	3	..	..	..	818	..	..	32	3	..	..	..	..	..	
Aden	1,262	1,195	3	3	1	..	..	..	..	..	..	..	..	..	107	..	..	..	..	..	..	..	..	..	..
Banas Kantha	17	21	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	73,526	71,282	6,651	6,473	3,796	12	10	6	1,387	1,398	601	12	2	6,191	13,25,243	..	168	3,820	964	..	..	13	44,013	4,570	..

* Include partially successful cases also. (a) 4 not decided as yet. (b) Includes one filed in the previous year. (c) Not decided as yet.

RETURN No. VII. (Super tax)

Bombay Presidency (excluding N. R. Refund Circle, Bombay). 1930-31.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified	* Number.	Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Bombay City	704	653	141	151	83	..	..	..	78	78	51	(a) 2	(c) 1	Rs. ..	Rs. 6,05,125	..	..	83	17	..	..	..	Rs. 352	Rs. ..	Rs. ..
Ahmedabad	86	111	29	31	12	..	..	..	6	6	3	(b) 1	..	..	49,924	..	..	..	..	..	..	..	..	..	..
Kaira	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Broach	2	1	..	1	1	..	..	..	..	..	..	..	..	..	167	..	..	..	..	..	..	..	..	..	..
Surat	7	6	4	..	..	..	..	..	..	4	1	(b) 2	..	..	..	..	..	..	..	..	..	..	..	..	..
East Khandesh	5	6	..	1	1	..	..	..	..	..	..	..	..	..	750	..	..	..	..	..	..	..	..	..	..
West Khandesh	..	1	1	1	1	..	..	..	1	1	1	..	..	..	839	..	..	..	..	..	..	..	..	..	..
Nasik	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Poona	9	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Satara	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sholapur	4	5	3	3	3	..	..	..	2	2	2	..	..	..	28,957	..	..	..	..	..	..	..	..	..	..
Belgaum	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bijapur	4	3	5	2	2	..	..	..	..	..	..	..	..	..	1,365	..	..	..	..	..	..	..	..	..	..
Dharwar	1	1	1	1	1	..	..	..	..	..	..	..	..	..	88	..	..	..	..	..	..	..	..	..	..
Kolaba	1	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Thana	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
B. S. District	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..
Karachi City	25	27	1	1	1	..	..	..	..	..	..	(b) 1	..	..	1,782	..	..	..	..	..	..	..	..	..	..
Hyderabad	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shikarpur	1	2	..	..	..	..	..	..	..	..	..	(b) 1	..	..	..	..	..	..	..	..	..	..	..	..	..
Aden	11	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	869	847	186	192	105	..	..	..	87	91	58	7	1	..	6,88,997	..	..	85	17	..	..	..	352	..	..

Statement showing successful appeals also.

(a) One not decided as yet and one decided in favour of Government. (b) Not decided as yet. (c) Pertains to the last year.

RETURN No. VIII.

Bombay Presidency (excluding N. R. Refund Circle), 1930-31.

Province or District.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in column 6 accepted as correct.	Number of applications made under section 27 of Income-tax Act, 1922.	Number of successful applications under section 27 of Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessment on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bombay City (excluding N. R. R. Circle).	49,227	3,109	15,827	663	13,649	33,248	2,635	740	231	24,963	21,653	17,186	22,170	16,160
Ahmedabad . .	7,877	560	3,576	118	3,332	7,586	165	96	39	6,687	4,659	3,431	506	4,076
Kaira . . .	1,723	94	864	1	699	1,658	32	13	5	1,322	1,260	312	83	711
Panch Mahals . .	1,084	45	520	..	468	1,033	1	22	7	1,028	849	155	41	510
Broach . . .	1,229	55	627	1	483	1,166	2	21	10	1,170	771	311	54	505
Surat . . .	3,038	122	2,127	4	1,756	4,009	32	67	36	2,869	2,478	351	115	1,850
Ahmednagar . .	1,480	157	503	2	755	1,417	22	35	12	1,183	1,084	119	143	699
East Khandesh .	2,483	107	977	7	1,138	2,229	89	20	15	2,286	2,037	350	188	1,386
West Khandesh .	1,441	117	488	3	732	1,340	..	16	4	1,231	1,040	515	115	794
Nasik . . .	2,279	246	659	5	1,247	2,157	24	28	4	1,890	1,460	159	222	1,342
Poona . . .	3,985	643	1,751	12	1,033	3,439	300	64	18	2,496	2,410	857	457	2,547
Satara . . .	1,284	141	377	5	628	1,151	11	14	4	991	849	17	129	658
Sholapur . .	2,176	39	782	16	1,123	1,960	171	22	3	1,907	1,484	802	15	1,132
Belgaum . .	1,427	77	525	3	723	1,328	14	20	12	1,127	1,093	408	76	754
Bijapur . . .	1,100	95	253	4	635	987	4	25	6	874	867	445	44	727
Dharwar . .	2,099	256	1,047	16	562	1,881	51	35	19	1,679	1,556	606	199	926
Kanara . . .	614	72	224	2	232	530	8	15	6	440	391	93	67	260
Kolaba . . .	1,008	76	313	..	572	961	10	19	3	561	496	54	77	618
Ratnagiri . .	751	83	249	2	388	722	4	13	..	384	346	23	83	419
Thana . . .	1,029	114	318	..	592	1,024	80	15	2	819	550	158	97	630
Bombay Subarban District.	682	128	335	1	142	606	57	12	6	440	192	60	114	278
Karachi City . .	4,292	816	1,947	32	1,337	4,132	465	26	6	3,281	2,054	2,054	1,713	2,073
Karachi District .	422	28	161	..	164	353	29	30	1	327	206	132	21	233
Hyderabad . .	1,938	259	708	2	883	1,852	48	79	41	1,450	1,365	651	258	885
Sukkur . . .	1,100	231	385	1	375	992	17	33	9	744	538	425	244	461
Shikarpur . .	1,332	65	553	3	578	1,199	72	42	3	1,196	939	740	53	726
Larkhana . .	1,290	130	607	..	275	1,012	56	28	11	1,031	768	367	82	458
Nawabshah . .	596	111	227	..	214	552	7	11	1	417	336	241	110	258
Thar and Parkar .	659	84	237	..	376	697	79	38	7	516	361	311	79	435
Aden . . .	684	204	66	21	224	515	30	3	3	393	260	30	63	215
Banas Kantha .	..	9	1	..	..	10	..	..	..	..	..	..	15	..
Kathiawar . .	..	46	..	..	..	46	..	..	..	..	..	..	46	4
TOTAL .	1,00,329	8,319	37,234	924	35,315	81,792	4,445	1,592	524	65,702	55,252	30,863	27,679	42,730

RETURN No. I.

Classification of the Income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1931.

RETURN

Classification of the Income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch Mahal.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) Paid by Government . .	11,40,509	44,064	12,930	8,123	5,723
	(b) „ „ Local authorities .	1,81,642	3,420	352	380	164
	(c) „ „ Companies, other public bodies and Associations.	23,93,302	91,344	1,933	1,778	3,213
	(d) „ „ Private employers .	5,08,993	20,707	3,802	1,031	414
2	Interest on Securities—					
	(a) On securities of the Government of India or of a Local Government.	28,69,214	36,088	2,006	10,676	3,872
	(b) On debentures or other securities of a local authority or a company.	13,77,336	12,513	..	..	..
3	Income derived from property .	23,74,927	1,43,178	3,880	5,656	3,016
4	„ „ „ business .	1,05,01,149	16,30,527	46,325	60,222	43,536
5	Professional earnings . . .	7,07,249	25,035	2,634	3,679	1,947
6	Income derived from other sources .	11,75,388	3,14,455	5,779	8,929	2,100
7	TOTAL OF ITEMS 1 TO 6 .	2,32,29,709	23,21,331	79,641	1,00,474	63,985
8	(a) Amount to be deducted on account of section 15.	2,44,196	17,709	838	877	188
	(b) Amount to be deducted on account of section 17.	62,164	9,533	781	981	1,013
9	Resultant demand	2,29,23,349	22,94,089	78,022	98,616	62,784
10	Arrears	6,53,571	10,985	11,055	617	2,350
11	Penalties—					
	(a) Penal assessments under section 25 (2).	..	..	..	..	..
	(b) Penal assessments under section 28.	9,953	1,752	113	240	85
	(c) Penal recoveries under section 46 (1).	11,438	543	85	55	183
	(d) Other penalties and fines .	712	11	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	2,344	1,250	..	..	..
	(b) Other items . . .	14,910	3,603	2	..	19
13	TOTAL OF ITEMS 9 TO 12 .	2,36,16,277	23,12,233	89,277	99,528	65,421
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	6,52,451	13,701	2,248	10,401	487
	(b) On dividends of Companies under section 48.	6,23,868	2,14,729	17,853	8,211	787
	(c) To partners of firms under section 48.	1,57,584	17,075	4,409	3,013	..
	(d) Under section 49 . .	2,70,009	..	..	..	..
	(e) Under arrangement with the Indian States.	25,599	37	134	..	11
	(f) Other refunds . . .	2,80,270	58,943	8,823	2,845	2,568
15	TOTAL REFUNDS .	20,09,781	3,04,485	33,467	24,470	3,853
16	Net demand (item 13 *minus* item 15)	2,16,06,496	20,07,748	55,810	75,058	61,568
17	*Deduct* arrears outstanding on 31st March of the year to which the statement relates.	11,62,471	11,980	6,414	2,130	1,983
18	*Add*—Excess collections and advance payments.	5	..	..	..	1
18-A	*Add*—Unpaid refunds for 1930-31 .	60,476	5,233	1,339	3,876	22
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	38,901	16,913	641	5,152	66
19	Net collections	2,04,65,605	19,84,088	50,094	71,652	59,542

No. I.

Presidency for the year ending 31st March 1931.

Surat.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,901	16,628	13,187	12,049	45,175	1,66,603	15,509	18,546	26,781
1,187	750	756	518	882	2,318	714	2,127	637
5,474	5,229	4,565	2,183	7,437	7,910	818	26,677	963
3,372	132	371	485	28	16,437	2,891	2,488	371
18,446	2,623	4,325	861	2,953	36,377	1,764	11,751	5,653
1,743	..	2,396	..	..	977	..	..	..
54,245	7,765	24,324	10,467	15,235	78,568	4,156	40,592	6,880
1,97,917	1,00,205	3,53,334	1,43,508	2,12,359	4,03,484	89,030	2,81,322	1,10,737
11,203	3,296	15,158	6,415	7,140	31,822	7,030	7,242	9,335
30,152	2,039	3,171	20,160	2,580	13,872	3,415	5,819	7,161
3,44,640	1,38,667	4,21,587	1,96,646	2,93,789	7,58,368	1,25,327	3,96,564	1,68,518
5,578	840	1,496	497	4,253	18,077	451	779	2,197
5,972	1,848	2,653	842	5,737	19,401	797	1,496	2,253
3,33,090	1,35,979	4,17,438	1,95,307	2,83,799	7,20,890	1,24,079	3,94,289	1,64,068
1,009	2,483	2,479	27,392	6,249	43,886	1,141	8,143	557
..	..	..	..	..	..	..	..	..
346	325	2,138	175	820	627	568	667	39
93	412	300	289	575	2,200	233	638	175
..	..	..	..	..	..	..	..	..
..	..	400	10,000	2,000	6,200	..	..	..
..	49	45	34	26	181	120	178	12
3,34,538	1,39,248	4,22,800	2,33,197	2,93,469	7,73,984	1,26,141	4,03,915	1,64,351
17,359	1,018	740	944	1,364	12,235	1,400	1,276	3,862
97,902	893	2,303	1,225	2,422	15,053	2,112	6,236	3,894
4,801	941	146	..	4,584	3,673	1,712	1,513	1,693
..	..	..	..	..	..	..	48,484	..
40	..	..	..	..	..	..	..	..
12,003	313	3,566	713	4,112	34,753	334	13,221	231
1,32,105	3,165	6,755	2,882	12,482	65,714	5,558	70,730	9,680
2,02,433	1,36,083	4,16,045	2,30,315	2,80,987	7,08,270	1,20,583	3,33,185	1,55,171
497	3,487	3,609	25,351	10,395	51,544	6,099	20,029	3,635
44	..	503	..	2,055	..	..	..	..
1,176	529	286	121	1,400	3,394	613	1,071	296
3,883	22	3,268	448	1,917	4,477	138	1,414	723
1,99,273	1,33,103	4,09,957	2,04,637	2,72,130	6,55,643	1,14,959	3,12,813	1,51,109

RETURN

Classification of the Income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bijapur.	Dharwar.	Kanara.	Kolaba.	Ratnagiri.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government . .	9,210	31,641	9,983	10,267	9,447
	(*b*) „ „ Local authorities .	697	610	157	618	336
	(*c*) „ „ Companies, other public bodies and Associations.	423	2,793	107	232	75
	(*d*) „ „ Private employers .	896	682	153	338	1,025
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a Local Government.	297	5,414	973	293	839
	(*b*) On debentures or other securities of a local authority or a company.	..	265	..	..	..
3	Income derived from property .	8,223	9,886	1,660	7,125	1,512
4	„ „ „ business .	1,38,680	1,76,598	35,637	97,238	40,090
5	Professional earnings . . .	4,493	8,146	4,200	3,589	2,999
6	Income derived from other sources .	2,074	2,767	1,800	2,517	859
7	TOTAL OF ITEMS 1 TO 6 .	1,64,993	2,38,802	54,670	1,22,217	57,182
8	(*a*) Amount to be deducted on account of section 15.	648	1,124	1,109	1,269	1,603
	(*b*) Amount to be deducted on account of section 17.	676	2,085	592	1,141	661
9	Resultant demand . . .	1,63,669	2,35,593	52,969	1,19,807	54,918
10	Arrears	749	3,612	911	158	392
11	Penalties—					
	(*a*) Penal assessments under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessments under section 28.	146	59	152	110	240
	(*c*) Penal recoveries under section 46 (1).	..	575	196	216	145
	(*d*) Other penalties and fines .	514	..	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	..	..	..	..	..
	(*b*) Other items . . .	10	53	12	11	..
13	TOTAL OF ITEMS 9 TO 12 .	1,65,088	2,39,892	54,240	1,20,302	55,695
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	159	1,951	616	667	891
	(*b*) On dividends of Companies under section 48.	168	2,723	346	623	430
	(*c*) To partners of firms under section 48.	..	..	..	..	..
	(*d*) Under section 49 . .	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	243	..	..	..
	(*f*) Other refunds . . .	3,894	2,065	1,039	4,234	1,191
15	TOTAL REFUNDS .	4,221	6,982	2,001	5,524	2,512
16	Net demand (item 13 *minus* item 15)	1,60,867	2,32,910	52,239	1,14,778	53,183
17	*Deduct* arrears outstanding on 31st March of the year to which the statement relates.	56	4,945	4,718	321	60
18	*Add*—Excess collections and advance payments.	..	1	..	..	..
18-A	*Add*—Unpaid refunds for 1930-31 .	23	909	204	..	313
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	391	1,201	243	366	81
19	Net collections	1,60,443	2,27,674	47,482	1,14,091	53,355

No. I—*contd.*

Presidency for the year ending 31st March 1931—*contd.*

Thana.	Bombay Suburban District.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.	Shikarpur Circle.	Larkana.	Nawabshah.
22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,704	5,961	1,14,713	1,791	38,988	52,146	9,825	21,357	8,872
447	1,621	36,739	225	2,343	1,620	622	813	729
508	2,669	1,26,451	..	1,635	769	222	438	81
505	1,244	66,788	220	5,348	55	377	92	..
716	..	84,641	..	2,293	1,889	36	1,567	130
..	..	76,991	..	..	..	..	..	..
20,220	18,694	1,29,402	882	22,909	5,766	6,935	2,976	1,570
82,758	40,827	4,68,771	18,119	78,879	53,562	1,04,353	22,192	16,100
3,694	2,194	26,859	109	5,608	2,620	2,554	2,543	413
4,414	3,830	29,128	6,299	10,209	432	9,392	8,224	271
1,26,966	77,040	11,60,483	27,645	1,68,212	1,18,859	1,34,316	60,202	28,166
463	366	7,009	32	1,328	..	361	1,829	..
1,753	354	5,225	140	1,830	2,113	4,188	782	1,451
1,24,750	76,320	11,48,249	27,473	1,65,054	1,16,746	1,29,767	57,591	26,715
6,981	2,030	16,964	1,682	2,648	9,072	10,256	1,551	767
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	150	..
116	1,063	24	219	21	..	111	5	..
..	..	..	..	..	..	..	..	61
..	..	..	..	..	..	..	..	..
196	..	174	18	27	24	45	9	6
1,32,043	79,413	11,65,411	29,392	1,67,750	1,25,842	1,40,179	59,306	27,549
2,399	6,519	6,319	..	572	333	..	1,034	10
2,189	10,419	9,796	..	2,008	365	970	198	28
843	2,100	4,810	410	1,320	..	2,879	..	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	2,297	..	..
1,444	703	27,147	2,632	5,244	4,107	1,256	4,241	398
6,875	19,741	48,072	3,042	9,144	4,805	7,402	5,473	436
1,25,168	59,672	17,339	26,350	1,58,606	1,21,037	1,32,777	53,833	27,113
8,367	8,295	25,741	2,868	15,906	5,233	31,957	2,223	424
86	..	32,268	..	1,625	142	..	1	89
492	39	1,305	..	95	..	5	2,150	66
719	636	226	..	73	5	..	293	..
1,16,660	50,790	24,945	23,482	1,44,347	1,15,941	1,00,825	53,468	26,844

RETURN No. I—*contd.*

Classification of the Income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1931—*concld.*

Serial No.	Classification.	Thar and Parkar.	Aden.	Mahikantha.	Kathiawar and Cutch.	Banas Kantha.	Kolhapur.
1	2	31	32	33	34	35	36
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) Paid by Government	9,332	17,904	2,734	22,677	3,313	..
	(*b*) „ „ Local authorities	590	12,174	112	..	..	..
	(*c*) „ „ Companies, other public bodies and Associations.	850	44,480	..	..	..	..
	(*d*) „ „ Private employers	774	7,665	..	..	..	..
2	Interest on Securities—						
	(*a*) On securities of the Government of India or of a Local Government.	50	1,217	194	33,450	240	..
	(*b*) On debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property	1,663	40,063	..	..	..	..
4	„ „ „ business	33,169	1,40,219	..	..	..	..
5	Professional earnings	596	2,435	..	..	..	..
6	Income derived from other sources	5,036	10,330	..	136	10	..
7	TOTAL OF ITEMS 1 TO 6	52,060	2,76,487	3,040	56,263	3,563	..
8	(*a*) Amount to be deducted on account of section 15.	30	2,864	..	..	..	..
	(*b*) Amount to be deducted on account of section 17.	868	1,495	..	..	..	..
9	Resultant demand	51,162	2,72,128	3,040	56,263	3,563	..
10	Arrears	3,527	30,391	..	..	..	..
11	Penalties—						
	(*a*) Penal assessments under section 25 (2).	..	..	..	..	..	..
	(*b*) Penal assessments under section 28.	..	..	..	..	..	..
	(*c*) Penal recoveries under section 46 (1).	475	..	..	..	..	..
	(*d*) Other penalties and fines	..	56	..	..	..	..
12	Miscellaneous—						
	(*a*) Composition under section 53 (2).	..	..	..	..	..	..
	(*b*) Other items	14	..	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12	55,178	3,02,575	3,040	56,263	3,563	..
14	Refund or rebate of tax—						
	(*a*) On interest on securities under section 48.	..	50	..	5	..	1,702
	(*b*) On dividends of Companies under section 48.	..	1,963	..	114	..	..
	(*c*) To partners of firms under section 48.	2,000	..	..	..	..	..
	(*d*) Under section 49	..	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	..	..	..	..	..
	(*f*) Other refunds	2,447	1,556	..	270	7	..
15	TOTAL REFUNDS	4,447	3,569	..	389	7	1,702
16	Net demand (item 13 *minus* item 15)	50,731	2,99,006	3,040	55,874	3,556	— 1,702
17	*Deduct* arrears outstanding on 31st March of the year to which the statement relates.	3,807	22,902	..	..	..	..
18	*Add*—Excess collections and advance payments.	..	..	..	381	..	..
18-A	*Add*—Unpaid refunds for 1930-31	203	306	..	14	..	..
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	30	..	..	..	..	..
19	Net collections	47,097	2,76,410	3,040	56,269	3,556	—1,702

RETURN No. II.

Classification of the Super-tax demand in the districts of the Bombay Presidency in the year ending 31st March 1931.

Serial No.	Classification.	Bombay City (excluding N. R. Refund Circle).	Ahmedabad.	Kaira.	Broach.	Surat.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Bombay Suburban.	Karachi City.	Hyderabad.	Shikarpur.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year	73,97,703	6,30,754	1,294	255	12,343	26,581	899	14,279	7,230	8,323	82,648	958	2,877	443	7,057	2,644	1,00,416	9,491	3,691	38,281
2	Arrears	3,91,995	..	..	..	..	..	..	..	339	..	..	..	..	..	..	..	11,377	..	5,469	902 7,
3	Miscellaneous including penalties	4,145	..	..	..	..	..	..	..	..	..	..	..	..	..	..	132	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	77,93,843	6,30,754	1,294	255	12,343	26,581	899	14,279	7,569	8,323	82,648	958	2,877	443	7,057	2,776	1,11,793	9,491	9,160	46,183
5	Refunds	28,695	37,241	..	167	484	750	..	..	..	..	3,982	..	2,180	..	..	..	3,367	..	..	..
6	Net demand (item 4 *minus* item 5)	77,65,148	5,93,513	1,294	88	11,859	25,831	899	14,279	7,569	8,323	78,666	958	697	443	7,057	2,776	1,08,426	9,491	9,160	46,183
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,06,089	..	1,294	..	..	..	..	..	1,477	..	3,037	..	..	..	..	..	4,808	3,466	3,691	2,209
8	*Add*—Excess collections and advance payments.	1,04,184	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8-A	*Add*—Unpaid refunds of the year under review.	2,430	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	1,284	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Net collections	71,64,389	5,93,513	..	88	11,859	25,831	899	14,279	6,092	8,323	75,629	958	697	443	7,057	2,776	1,03,618	6,025	5,469	43,974

MGIPC—M—IV-12-12—23-9-1931.—110.

Digitized with financial assistance from the Government of Maharashtra on 11 July, 2017